



Bill Owens  
Governor

Colorado Department of Local Affairs  
Executive Director, Michael L. Beasley

DIVISION OF PROPERTY TAXATION  
Mary E. Huddleston  
Property Tax Administrator

## BULLETIN NO. 25

TO: County Assessors

FROM: Mary E. Huddleston  
Property Tax Administrator

DATE: September 14, 2005

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**THE BULLETIN IS AVAILABLE ON OUR WEBSITE.**

[www.dola.state.co.us/propertytax/index.htm](http://www.dola.state.co.us/propertytax/index.htm)

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
9/8/05	Personal Property Based Rebate Update	Review with interested personnel. File in ARL 5, Chapter 1.
9/14/05	Administration 100 - Introduction to Assessment	Review with interested personnel. Return Registration form to Division. File in Education File.
9/14/05	Administration 701 - Assessor's Role In Assessment	Review with interested personnel. Return Registration form to Division. File in Education File.
9/14/05	Administration 952 - Abatements	Review with interested personnel. Return Registration form to Division. File in Education File.





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**Colorado Department of Local Affairs**

Executive Director, Michael L. Beasley

**DIVISION OF PROPERTY TAXATION**

Mary E. Huddleston  
Property Tax Administrator

TO: All County Assessors

FROM: Mary E. Huddleston,  
Property Tax Administrator

SUBJECT: Personal Property Based Rebate Update

DATE: September 8, 2005

DISTRIBUTION: Review with Interested Personnel  
File in ARL Volume 5, Chapter 1

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**MEMORANDUM**

Section 39-22-124, C.R.S., notes that any taxpayer that paid business personal property tax may be eligible for a tax refund. However, the refund is only issued during years in which the State Controller certifies that state revenues exceeded the fiscal limitations imposed by TABOR by one hundred seventy million dollars or more. In August of 2005, Division staff contacted personnel from the Colorado State Controller and the Department of Revenue (CDOR) offices concerning the personal property tax based refund. In early September of 2005, the staff from both offices confirmed that the state's revenues did not exceed the TABOR limitation as required to enact the personal property tax based rebate. The State Controller's certified letter to the Colorado Legislature dated September 1, 2005 supports this conclusion. Therefore, there will not be a refund in 2005 based on personal property taxes paid in 2004. As a result, the county treasurers and assessors will not need to submit the qualified personal property taxpayer reports to the CDOR in 2005.

A copy of the State Controller's certified letter is attached.

If you have any questions, please contact Kenneth Beazer at (303) 866-2790.

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# State of Colorado



Bill Owens  
Governor

Jeffrey M. Wells  
Executive Director

Paul Farley  
Deputy Executive Director

Richard Pennington  
Division Director

Leslie M. Shenefelt  
State Controller

## DPA

Department of Personnel  
& Administration

Division of Finance and Procurement  
State Controller's Office  
1525 Sherman St., Suite 250  
Denver, Colorado 80203  
Phone (303) 866-6200  
Fax (303) 866-4233  
[www.colorado.gov/dpa](http://www.colorado.gov/dpa)

September 1, 2005

The Honorable Bill Owens  
Governor  
State of Colorado

The Honorable Andrew Romanoff  
Speaker of the House  
Colorado General Assembly

The Honorable Joan Fitz-Gerald  
President of the Senate  
Colorado General Assembly

M. Michael Cooke  
Executive Director  
Colorado Department of Revenue

Dear Sirs and Madams:

Pursuant to CRS 24-77-106.5(b), I hereby certify that the unaudited state revenues subject to Article X, Section 20 (TABOR) of the State Constitution, exceed the TABOR limitation for Fiscal Year 2004-05. Total TABOR nonexempt revenues and adjustments are \$8,492,769,826, including a prior year error of \$7,268,207. The adjusted Fiscal Year Spending Limitation including the growth dividend authorized by HB 02-1310 and SB 02-179, and the credit for over refunds in prior years authorized by HB 05-1310 was \$8,320,269,787.

The difference of \$172,500,039 is further reduced by prior year over refunds of \$127,809,875, as authorized by HB 05-1310. The amount to be refunded is \$44,690,164.

A schedule is attached comparing General and Program nonexempt TABOR revenues for Fiscal Year 2004-05 to Fiscal Year 2003-04. Total revenues not exempt from TABOR were greater than the previous fiscal year by 7.2 percent, excluding from both years the enterprises that became qualified in Fiscal Year 2004-05.

If there are questions concerning the information provided please feel free to contact me.

Sincerely yours,

Leslie M. Shenefelt  
State Controller

cc: Jeffrey M. Wells, Personnel & Administration  
Henry Sobanet, OSPB  
Reporting & Analysis

**STATE OF COLORADO**  
**STATE CONTROLLER'S OFFICE**  
**SOURCE OF THE INCREASE IN NON-EXEMPT TABOR REVENUES**

	Fiscal Year 2004-05	Fiscal Year 2003-04	Increase (Decrease)	Percent Change
<b>GENERAL REVENUES</b>				
Individual Income Tax, Net	\$ 3,390,610,407	\$ 3,167,967,223	\$ 222,643,184	7.0%
Sales and Use Tax, Net	2,007,962,580	1,908,355,392	99,607,188	5.2%
Corporate Income Tax, Net	292,614,927	217,703,035	74,911,892	34.4%
Insurance Taxes	189,202,038	175,903,027	13,299,011	7.6%
Tobacco Products Tax	65,636,084	65,726,065	(89,981)	-0.1%
Alcoholic Beverages Tax	31,230,428	30,915,564	314,864	1.0%
Fiduciary Income Tax, Net	30,575,552	20,798,321	9,777,231	47.0%
Court and Other Fines	29,951,933	34,196,826	(4,244,893)	-12.4%
Interest and Investment Income	27,652,018	19,440,939	8,211,079	42.2%
Estate and Inheritance Taxes	26,004,399	47,196,940	(21,192,541)	-44.9%
Other General Revenues	4,299,018	4,598,121	(299,103)	-6.5%
Gaming and Other Taxes	4,230,957	4,765,727	(534,770)	-11.2%
Business Licenses and Permits	4,093,280	6,065,693	(1,972,413)	-32.5%
Employment Taxes	-	15,515,388	(15,515,388)	-100.0%
<b>TOTAL GENERAL REVENUES</b>	<b>6,104,063,621</b>	<b>5,719,148,261</b>	<b>384,915,360</b>	<b>6.7%</b>
<b>PROGRAM REVENUES</b>				
Fuel and Transportation Taxes, Net	556,879,060	557,682,598	(803,538)	-0.1%
Employment Taxes	480,629,574	352,941,317	127,688,257	36.2%
Education Tuition and Fees, Net	337,833,294	325,177,513	12,655,781	3.9%
Motor Vehicle Registrations	170,225,762	161,817,015	8,408,747	5.2%
Severance Taxes	143,383,071	119,124,475	24,258,596	20.4%
Gaming and Other Taxes	99,934,909	99,452,024	482,885	0.5%
Court and Other Fines	81,327,734	72,519,022	8,808,712	12.1%
Business Licenses and Permits	79,534,931	80,351,657	(816,726)	-1.0%
Interest and Investment Income	78,559,576	88,559,016	(9,999,440)	-11.3%
Nonbusiness Licenses and Permits	64,414,521	64,652,699	(238,178)	-0.4%
Insurance Taxes	53,309,548	52,736,694	572,854	1.1%
Local Governments and Authorities	37,844,230	36,697,398	1,146,832	3.1%
General Government Service Fees	31,108,002	32,024,249	(916,247)	-2.9%
Rent and Royalties	27,303,952	19,078,089	8,225,863	43.1%
HE Auxiliary Sales and Services	23,313,813	22,073,809	1,240,004	5.6%
Driver's Licenses	21,054,610	19,693,182	1,361,428	6.9%
Certifications and Inspections	20,906,628	20,367,046	539,582	2.6%
Health Service Fees	16,537,815	16,374,263	163,552	1.0%
Other Charges for Services	16,459,331	20,460,528	(4,001,197)	-19.6%
Sales and Use Tax, Net	14,136,542	10,729,528	3,407,014	31.8%
Sales of Products	3,425,485	3,457,074	(31,589)	-0.9%
Other Program Revenues	23,315,621	17,818,913	5,496,708	30.8%
University of Colorado	-	387,804,393	(387,804,393)	-100.0%
Unclaimed Money	-	26,224,733	(26,224,733)	-100.0%
Brand Board	-	4,660,632	(4,660,632)	-100.0%
Capitol Parking	-	364,489	(364,489)	-100.0%
<b>TOTAL PROGRAM REVENUES</b>	<b>2,381,437,998</b>	<b>2,612,842,356</b>	<b>(231,404,347)</b>	<b>-8.9%</b>
<b>TOTAL NONEXEMPT REVENUE</b>	<b>8,485,501,619</b>	<b>8,331,990,617</b>	<b>153,511,002</b>	<b>1.8%</b>
Prior Year Adjustments	7,268,207			
<b>TOTAL NONEXEMPT REVENUE AND ADJUSTMENTS</b>	<b>\$ 8,492,769,826</b>	<b>\$ 8,331,990,617</b>	<b>\$ 153,511,002</b>	



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Governor

Colorado Department of Local Affairs  
Executive Director, Michael L. Beasley

**DIVISION OF PROPERTY TAXATION**  
Mary E. Huddleston  
Property Tax Administrator

TO: All County Assessors

FROM: Mary E. Huddleston  
Property Tax Administrator

SUBJECT: Administration 100 – Introduction to Assessment

DATE: September 14, 2005

DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File

### *Introduction to Assessment (Admin 100)*

#### **Five-day Course**

**Education Credit:** 32 hours **(continuing education only)**

**Tested:** Yes

**Recommended Prerequisite:** This course is the recommended prerequisite for all five-day courses.

**Cost per student:** \$25.00 *(Please make checks payable to: Colorado Assessors Association)*

Colorado History and Law  
Local Government Finance in Colorado  
The Assessment Function and Calendar  
Geometric Shapes  
Real Property Descriptions  
Assessment Maps & Parcel Numbering  
Real Property Appraisal  
Mass Appraisal and Statistics  
Personal Property Appraisal  
Assessment Math  
Real Property Title Conveyances  
Communication and Public Relations

Class times are 8:30am to 4:30pm

2005					
<b>Note date change 8/1-5/05</b>	Grand Jct	State Svcs Bldg	970-248-7318	222 S. 6 <sup>th</sup> Rm 101	Frank & John
<b>10/17-21/05</b>	Douglas	Douglas Event Center	303-660-7400 ext 4500	410 Fairground Dr	Denise & Renee





COLORADO ASSESSORS' ASSOCIATION  
 DPT EDUCATION REGISTRATION FORM  
 1313 Sherman Street, Room 419  
 Denver, Colorado 80203  
 (303) 866-2371 Telephone  
 (303) 866-4000 Fax

County Name

- ☐ Assessor's Staff
- ☐ Commissioner's Staff
- ☐ Treasurer's Staff
- ☐ Clerk & Recorder's Staff
- ☐ Other

*Please submit one registration form for each course title.*

<b>Course Title</b>	
<b>Location</b>	
<b>Course Date</b>	

<b>County Contact Person</b>		
<b>Work Phone Number</b> (Include Area Code & Extension)		<b>E-mail:</b>

NAME	E-MAIL	SOCIAL SECURITY NUMBER (First-time Students ONLY)	COLORADO APPRAISAL LICENSE NUMBER

For **appraisal** classes e-mail [rebecca.fisk@state.co.us](mailto:rebecca.fisk@state.co.us)  
 For **administrative** classes e-mail [evelyn.morales@state.co.us](mailto:evelyn.morales@state.co.us)



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**DIVISION OF PROPERTY TAXATION**  
Mary E. Huddleston  
Property Tax Administrator

TO: All County Assessors

FROM: Mary E. Huddleston  
Property Tax Administrator

SUBJECT: Administration 701-Assessor's Role in Listing Property

DATE: September 14, 2005

DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File.

## ***Assessor's Role in Listing Property (Admin 701)***

### **Five-day Course**

**Education Credit:** 32 hours (continuing education only)

**Tested:** Yes

**Recommended Prerequisite:** Introduction to Assessment

**Cost per student:** \$25.00 *(Please make checks payable to: Colorado Assessors Association)*

- ⇒ Mapping and Land Descriptions
- ⇒ Assessment Maps and Parcel Numbering
- ⇒ Assessment Math
- ⇒ Plotting Metes and Bounds Legal Descriptions
- ⇒ Sales Confirmation Program
- ⇒ Assessment Levels, Mills, Tax Rates, and Tax Bills
- ⇒ Proration of Valuation
- ⇒ Annexations, Disconnections, Inclusions, and Exclusions
- ⇒ Abatement Process
- ⇒ Severed Minerals and Title Conveyance
- ⇒ Subdivisions and Condominiums

Class times are 8:30am to 4:30pm

<b>2005</b>					
6/13-17/05	Grand Jct	State Svcs Building	970-248-7318	666 S. 6 <sup>th</sup> Rm 101	John & Frank
9/26-30/05	Aurora	Centre Point Plaza	303-636-1100	14980 E. Alameda Dr.	Greg & Renee





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**DIVISION OF PROPERTY TAXATION**  
Mary E. Huddleston  
Property Tax Administrator

TO: All County Assessors

FROM: Mary E. Huddleston  
Property Tax Administrator

SUBJECT: Administration 952 - Abatements

DATE: September 14, 2005

DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File

## **Abatements (Admin 952)**

### **One-day Workshop**

**Education credit:** 7 hrs (continuing education hours pending)

**Tested:** No

**Recommended Prerequisite:** None

**Cost Per Student:** \$5.00

*(Please make checks payable to: Colorado Assessors Association)*

### **TOPICS:**

Due Process  
Purpose of abatements  
Clerical errors, erroneous assessments, overvaluation issues  
Abatement situations  
Abatement hearings  
Review by Property Tax Administrator  
Abatement Statutes  
Case law

Class time is from 8:30am to 4:30pm

2005					
DATE	City	Building	Phone Number	Address	Instructor
9/21/05	Pueblo	Pueblo Cty Bldg	719-583-6590	1001 N. Santa Fe	Janeen

*Confirmation sent only to counties that are registered in the class.*





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- ☐ Other

*Please submit one registration form for each course title.*

<b>Course Title</b>	
<b>Location</b>	
<b>Course Date</b>	

<b>County Contact Person</b>		
<b>Work Phone Number</b> (Include Area Code & Extension)		<b>E-mail:</b>

NAME	E-MAIL	SOCIAL SECURITY NUMBER (First-time Students ONLY)	COLORADO APPRAISAL LICENSE NUMBER

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